

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,
Petitioner,

v.

JEFFREY DeWALLACE,
Respondent.

M.B.D. No. 04-MC-10292-NMG

FINDING OF CONTEMPT AND ORDER OF ARREST

The Court makes findings of fact and issues an order of arrest as follows:

1. On December 6, 2004, United States Magistrate Judge Lawrence P. Cohen issued an Order Enforcing Internal Revenue Service Summons, which order directed the respondent to obey the Summons and appear (with the documents described in the Summons) before Revenue Officer Patricia Casey-Ortiz, or any other officer of the Internal Revenue Service authorized to examine the records and take his testimony on or before January 7, 2005.

2. On January 26, 2005, the petitioner filed a motion for an order to show cause why the respondent should not be held in contempt of the Court's Order Enforcing Internal Revenue Service Summons, and submitted with the motion an affidavit of Revenue Officer Patricia Casey-Ortiz which demonstrated that the respondent had not complied with the Order Enforcing Internal Revenue Service Summons. On February 7, 2005, this Court (Collings, U.S.M.J.) issued an Order directing the respondent to

appear before the Court on March 31, 2005, at 3:00 p.m., to show cause why he should not be held in contempt of the Court's Order Enforcing Internal Revenue Service Summons. The Order was served upon the respondent by a U.S. Marshal on March 10, 2005.

3. The respondent did not appear before this Court on March 31, 2005, as ordered, and has not shown cause why he should not be held in contempt.

4. The Court finds the respondent to be in civil contempt of the Order Enforcing Internal Revenue Service Summons issued December 6, 2004.

5. It is hereby ORDERED that the United States Marshal for the District of Massachusetts, any of his deputies, and any authorized officer arrest JEFFREY DeWALLACE and bring him forthwith before the Court for the purpose of imposing a fine or ordering that he be held in jail, or both, until such time as his contempt is purged.

DATED at Boston, this 1st day of ^{April}~~MARCH~~, 2005.



NATHANIEL M. GORTON
UNITED STATES DISTRICT JUDGE